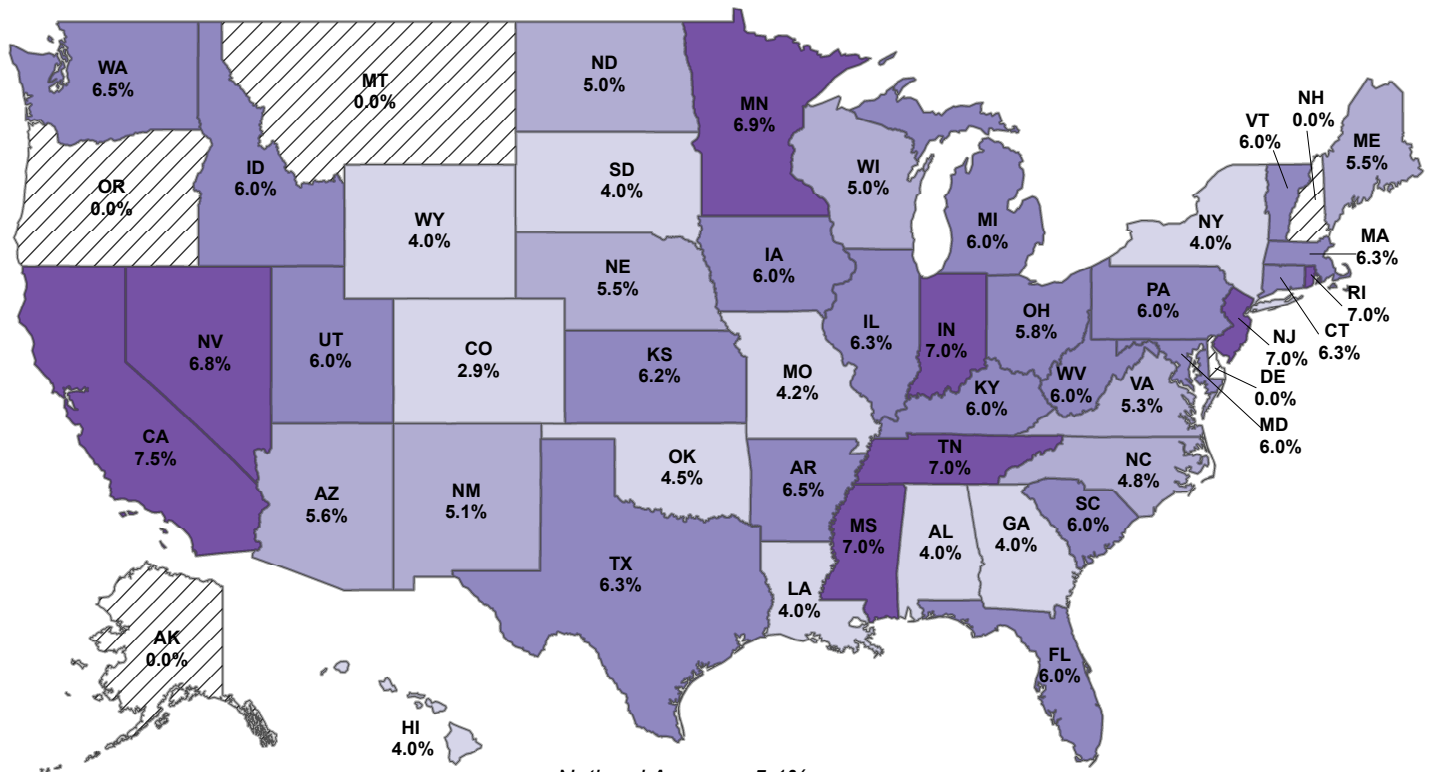


# STATE GENERAL SALES TAX RATES - 2015

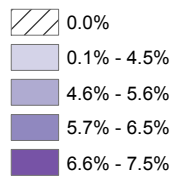


National Average: 5.1%

## HIGHEST TEN:

50. California - 7.5%
45. Tennessee - 7.0%
45. Rhode Island - 7.0%
45. New Jersey - 7.0%
45. Mississippi - 7.0%
45. Indiana - 7.0%
44. Minnesota - 6.88%
43. Nevada - 6.85%
41. Washington - 6.5%
41. Arkansas - 6.5%

### Sales Tax Rate



## LOWEST THIRTEEN:

1. Alaska - 0%
1. Delaware - 0%
1. Montana - 0%
1. New Hampshire - 0%
1. Oregon - 0%
6. Colorado - 2.9%
7. Alabama - 4.0%
7. Georgia - 4.0%
7. Hawaii - 4.0%
7. Louisiana - 4.0%
7. New York - 4.0%
7. South Dakota - 4.0%
7. Wyoming - 4.0%

## Notes:

- 1) Iowa has had the same sales tax rate since 2010.
- 2) Food and prescription drugs are exempt from sales tax in Iowa.
- 3) Iowa, along with 16 other states, have sales tax holidays on clothing and/or school supplies.
- 4) Several Iowa counties have a Local Option Sales. The base sales tax in Iowa is 6%.